## Claims:

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- 1. A potassium salt or a sodium salt of (-)-2-{[2-(4-hydroxyphenyl)ethyl]thio}-3-[4-(2-{4-[(methylsulfonyl)oxy]phenoxy}ethyl)phenyl]propanoic acid.
- 2. A salt according to claim 1 which is a potassium salt.
- 3. A salt according to claim 1 which is a sodium salt.
- 4. A salt as claimed in any one of claims 1 to 3 which may be a solvate, a hydrate, a mixed solvate/hydrate, an ansolvate or an anhydrate.
  - 5. A salt as claimed in any one of claims 1 to 4 in crystalline or partially crystalline form.
  - 6. A pharmaceutical formulation comprising a compound according to any one of claims 1 to 5 in admixture with pharmaceutically acceptable adjuvants, diluents and/or carriers.
- 7. A method of treating or preventing lipid disorders (dyslipidemia) whether or not associated with insulin resistance comprising the administration of a compound according to any one of claims 1 to 5 to a mammal in need thereof.
- 8. The use of a compound according to any one of claims 1 to 5 in the manufacture of a medicament for the treatment of lipid disorders (dyslipidemia) whether or not associated with insulin resistance.
  - 9. A method of treating or preventing type 2 diabetes comprising the administration of an effective amount of a compound according to any one of claims 1 to 5 to a mammal in need thereof.
- 10. A pharmaceutical composition comprising a compound according to any one of claims 1 to 5 combined with another therapeutic agent that is useful in the treatment of disorders associated with the development and progress of atherosclerosis such as hypertension, hyperlipidaemias, dyslipidaemias, diabetes and obesity.